

Codul Fiscal	Articolul din Directiva Sasea 77/388	Articolul din Directiva 2006/112	Hotarari ale Curtii Europene de Justitie
125			
125 ¹			
125 ²	3	5, 6, 7, 8	<p>Cazul C-73/06 (Planzer Luxembourg) Refund – Place of establishment</p> <p>Cazul C-181/97 (Kooy) Importation from Antilles</p> <p>Cazul C-283/84 (Trans Tirreno) National transport via third territory</p>
126	2 28a 28c 26a	2 2, 3, 9, 17, 20, 21, 22, 23, 172 131, 138, 139, 140, 141, 142, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165 4, 35, 139, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 333, 334, 335, 336, 337, 338, 339, 340	<p>Cazul C-84/09 (X) - Achiziția intracomunitară a unui vehicul nou –Momentul stabilirii calității de mijloc de transport nou în vederea taxării</p> <p>Cazul C-132/06(Commission/Italy) Graveyard amnesty</p> <p>Cazul C-128/05 (Commission/Austria) Passenger transport – Flat-rate taxation</p> <p>Cazul C-440/04 (Axel Kittel, Recolta Recycling) Deduction – Knowledge of fraud</p> <p>Cazul C-439/04 (Axel Kittel, Recolta Recycling) Deduction – Knowledge of fraud</p> <p>Cazul C-494/04 (Heintz van Landewyck) Special measure – Date of notification</p> <p>Cazul C-210/04 (FCE Bank) Supplies between head office and fixed establishments</p> <p>Cazul C-223/03 (University of Huddersfield) Immovable property – Option for taxation –Economic activities</p>

			<p>without economic objective Cazul C-255/02 (Halifax) Abuse of rights – Economic activities without economic objective – Manipulation of pro rata Cazul C-305/03 (Commission/UK) Reduced Rates – Auctioneers</p> <p>Cazul C-484/03 (Optigen Ltd a.o.)v Economic activities – Proportionality – Legal certainty Cazul C-355/03 (Fulcrum Electronics) Deduction – Carousel fraud Cazul C-354/03 (Optigen) Deduction – Carousel fraud Cazul C-41/04 (Levob) Goods or services – Customized software Cazul C-465/03 (Kretztechnik) Deduction – Issue of shares Cazul C-412/03 (Hotel Scandic Gåsabäck) Withdrawal – Supplies below cost price Cazul C-77/01 (Desenvolvimento Mineiro SA) Economic activities - Holding company – Loans Cazul C-387/01 Harald Weigel and Ingrid Weigel v. Finanzlandesdirektion für Vorarlberg Cazul C-412/03 (Hotel Scandic Gåsabäck) Withdrawal – Supplies below cost price Cazul C-109/02 (Commission/Germany) Reduced rate - Soloists Cazul C-305/01 (MKG-Kraftfahrzeuge-Factory) Exemption - Factoring</p>
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			<p>Cazul C-185/01(Auto Lease Holland B.V.)Supply of fuel-Recipient</p> <p>Cazul C-101/00 (Tulliasiamies) Supply of fuel – Recipient</p> <p>Cazul C-498/99 (Town and Country Factors Ltd.) Competition – Debts binding in honour only</p> <p>Cazul C-287/00 (Commision/Germany) Exemption – Research by universities</p> <p>Cazul C-174/00 (Kennemer Golf & Country Club) Exemption - Profit making</p> <p>Cazul C-169/00 (Commission/Finland)Exemption - Works of Art</p> <p>Cazul C-16/00 (Cibo) Deduction - Holding company</p> <p>Cazul C-102/00 (Welthgrove) Economic activities - Holding company</p> <p>Cazul C-34/99 (Primback) Taxable amount - Interest-free credit</p> <p>Cazul C-404/99 (Commission/France) Taxable amount - Service charge</p> <p>Cazul C-415/98 (Bakcsi) Capital good for business and private purposes - Sale</p> <p>Cazul C-276/98 (Commission/Portugal) Reduced rate - Alternative energy, agricultural tools [...]</p> <p>Cazul C-408/98 (Abbey National) Deduction - Transfer of totality of goods</p> <p>Cazul C-150/99 (Lindöpark) Exemption S Letting of immovable property - Golf</p> <p>Cazul C-213/99(de Andrade) Importation – Time-limits expired</p>
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			<p>Cazul C-142/99 (Floridienne) Deduction - Holding company - Dividend and interest</p> <p>Cazul C-276/97 (Commission/France) Activities as 'public authority' - Toll</p> <p>Cazul C-260/98 (Commission/Greece) Activities as public authority - Toll</p> <p>Cazul C-408/97 (Commission/Netherlands) Activities as 'public authority'-Toll</p> <p>Cazul C-359/97 (Commission/UK) Activities as 'public authority' - Toll</p> <p>Cazul C-358/97 (Commission/Ireland) Activities as 'public authority' - Toll</p> <p>Cazul C-455/98 (Kaupo Salumets) Smuggling of ethyl alcohol</p> <p>Cazul C-414/97 (Commission Spain) Exemption - Import and ICA of military goods</p> <p>Cazul C-158/98 (Coffeeshop Siberie) Renting out a space for the sale of drugs</p> <p>Cazul C-172/96 (First National Bank of Chicago) Services - Foreign exchange transactions</p> <p>Cazul C-283/95 (Karlheinz Fischer) Exemption Illegal casino</p> <p>Cazul C-3/97 (Goodwin and Unstead) Supply of counterfeit perfumes</p> <p>Cazul C-408/95(Eurotunnel) Tax-free sales</p> <p>Cazul C-258/95 (Julius Fillibeck) Deduction - Free transport of employees</p> <p>Cazul C-60/96 (Commission/France) Exemption -Letting</p>
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			<p>of movable property</p> <p>Cazul C-2/95 (Sparekassernes) Exemption - Data handling</p> <p>Cazul C-306/94 (Regie Dauphinoise) Deduction - Interest on treasury placements</p> <p>Cazul C-155/94 (Wellcome Trust) Economic activities - Purchase/sale of shares</p> <p>Cazul C-331/94 (Commission/Greece) Zero rate - Circular cruises</p> <p>Cazul C-291/92 (Armbrecht) Private assets - Business assets</p> <p>Cazul C-62/93 (Supergas) Exemption to submit tax returns - Petroleum sector</p> <p>Cazul C-16/93 (Tolsma) Services free of charge - Organ player</p> <p>Cazul C-111/92 (Lange) Illegal export</p> <p>Cazul C-276/91 (Commission of the European Communities v French Republic)</p> <p>Cazul C-101/91 (Commission/Italy) Zero rate - Victims of earthquake</p> <p>Cazul C-60/90 (Polysar) Economic activities - Holding company</p> <p>Cazul C-159/89 (Commission of the European Communities v Hellenic Republic)</p> <p>Cazul C-120/88 (Commission/Italy)</p> <p>Cazul C-119/89 (Commission of the European Communities v Kingdom of Spain)</p> <p>Cazul C-343/89 (Witzemann) Importation of counterfeit</p>
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			<p>currency</p> <p>Cazul C-251/88 (Commission of the European Communities v Federal Republic of Germany)</p> <p>Cazul C-203/87 (Commission/Italy) Zero rate</p> <p>Cazul C-289/86 (Happy Family) Supply of narcotic drugs and drugs derived from hemp</p> <p>Cazul C-269/86 (Mol) Supply of drugs and amphetamines</p> <p>Cazul C-102/86 (Apple and Pear) Economic activities – Consideration</p> <p>Cazul C-299/86 (Rainer Drexll)</p> <p>Cazul C-235/85 (Commission/Netherlands) Public notaries and bailiffs</p> <p>Cazul C-39/85 (Bergères-Becque)</p> <p>Cazul C-283/84 (Trans Tirreno) National transport via third territory</p> <p>Cazul C-47/84 (Schul 2) Taxable amount - Imports from another Member State</p> <p>Cazul C-294/82 (Einberger 2) Illegal activities - Importation of drugs</p> <p>Cazul C-15/81 (Schul 1) Import from another Member State</p> <p>Cazul C-154/80 (Aardappelenbewaarplaats) Consideration</p>
126 (1)	2 (1)	2 (1) (a) si (b)	<p>Cazul C-653/11 (Newey)-Operatiuni care au ca unic scop obtinerea unui avantaj fiscal</p> <p>Cazul C-40/09 (Astra Zeneca UK) - Prestări de servicii cu plata– Punerea la dispozitia angajatilor de tichete valorice</p>

in schimbul renuntarii de catre acestia din urma la o parte din remuneratie

Cazul C-437/06 (Securenta) Deductions – Taxable and non-taxable activities

Cazul C-277/05 (Sociète thermale d'Eugènie) Non-repaid deposits relating to cancelled transactions

Cazul C-442/01 (KapHag-Renditefonds) Contribution in cash to partnership

Cazul C-498/99 (Town and Country Factors Ltd.) Competition – Debts binding in honour only

Cazul C-287/00 (Commission/Germany) Exemption – Research by universities

Cazul C-108/99 (Cantor Fitzgerald) Inducement paid by tenant to future tenant

Cazul C-409/98 (Mirror Group) Inducement paid by landlord to future tenant

Cazul C-404/99 (Commission/France) Taxable amount - Service charge

Cazul C-240/99 (Skandia) Exemption - Business activities of insurance company

Cazul C-48/97 (Kuweit Petroleum) Taxable amount - Price discounts - Goods in exchange of vouchers

Cazul C-349/96 (Card Protection Plan) Exemption - Insurance

Cazul C-172/96 (First National Bank of Chicago) Services - Foreign exchange transactions

Cazul C-258/95 (Julius Fillibeck) Deduction - Free transport of employees

			<p>Cazul C-291/92 (Armbrecht) Private assets - Business assets</p> <p>Cazul C-16/93 (Tolsma) Services free of charge - Organ player</p> <p>Cazul C-35/90 (Commission/Spain) Exemption - Professional services</p> <p>Cazul C-102/86 (Apple and Pear) Economic activities – Consideration</p> <p>Cazul 73/85 (Hans-Dieter and Ute Kerrutt v Finanzamt Mönchengladbach)</p>
126 (2)	2 (2)	2 (1) (d)	<p>Cazul C-335/05 (Rizeni Letoveho Provozu) Refund of VAT – Reciprocity</p> <p>Cazul C-414/97 (Commission/Spain) Exemption - Import and ICA of military goods</p> <p>Cazul C-39/85 (Bergères-Becque)</p> <p>Cazul C-294/82 (Einberger 2) Illegal activities - Importation of drugs</p> <p>Cazul C- 15/81 (Schul 1) Import from another Member State</p>
126 (3) (a)	28a (1) (a)	2 (1), 3 (3)	
126 (3) (b)	28a (1) (b) 28a (2)	2 (1) (b) (ii) 2 (2)	
126 (3) (c)	28a (1) (c)	2 (1) (b) (iii)	
126 (4)	28a (1) (a) (2) 28a (1) (b)	3 2 (1) (b) (ii)	(1)
126 (5)			
126 (6)	28a (1) (a) (3)	3 (3)	

126 (7)			
126 (8)			
126 (8) (a)	28a (1) (a)	2 (1), 3 (3)	
126 (8) (b)	28c (E) (3)	131, 143 (d)	Cazul C-217/94 (Eismann Alto Adige Srl) Administrative obligations Accompanying documents
126 (8) (c)	26a (D)	4, 35, 139, 313, 333	Cazul C-320/02 (Förvaltnings AB Stenhlmen) Second-hand goods - Live animals
126 (9)			
127	4	9, 10, 11, 13	Cazul C-219/12 (Fuchs)-Activitate economica- Exploatarea unei instalatii fotovoltaice aflate pe sau langa o cladire cu destinatia de locuinta Cazul C-263/11 (Rēdlihs)-Calificarea livrărilor de lemn efectuate de o persoană fizică în scopul acoperirii consecințelor unui eveniment de forță majoră, drept activitate economica constand in exploatarea unui bun corporal, întrucât livrările respective sunt executate în scopul obținerii de venituri cu caracter de continuitate C-218/10 (ADV Allround)-Clarificarea activitatii de punere la dispoziție de personal Cazurile conexe C-180/10 și C-181/10 (Słaby) - Clarificarea noțiunii de persoană impozabilă Cazul C-246/08 (Commission v Finland)- Notiunea de activitate economica – Birouri publice de asistentă juridică – Servicii de asistentă juridică furnizate în cadrul unei proceduri judiciare în schimbul unei contributii parțiale plătite de beneficiar – Legătura directă între

serviciul furnizat si contravaloarea primită

[Cazul C-267/08](#) (SPÖ Landesorganisation Kärnten)–
 Notiunea de activitate economică –Activități de publicitate
 în beneficiul organizațiilor locale ale unui partid

[Cazul C-369/04](#) (Hutchinson, MM02, Orange,T-Mobile,
 Vodafone) Activities as 'public authority' - UMTS
 frequencies

[Cazul C-284/04](#) (T-Mobile Austria) Activities as 'public
 authority' – UMTS frequencies

[Cazul C-430/04](#) (Feuerbestattungsverein Halle) Activities
 as public authority – Distortion of competition

[Cazul C-223/03](#) (University of Huddersfield) Immoveable
 property – Option for taxation –Economic activities
 without economic objective

[Cazul C-255/02](#) (Halifax) Abuse of rights – Economic
 activities without economic objective – Manipulation of
 pro rata

[Cazul C-484/03](#) (Optigen Ltd a.o.) Economic activities –
 Proportionality – Legal certainty

[Cazul C-355/03](#) (Fulcrum Electronics) Deduction –
 Carousel fraud

[Cazul C-354/03](#) (Optigen) Deduction – Carousel fraud

[Cazul C-8/03](#) (BBL) Investment companies -Place of
 supply

[Cazul C-77/01](#) (Desenvolvimento Mineiro SA) Economic
 activities - Holding company – Loans

[Cazul C-338/98](#)(Commission/Netherlands) Deduction -

		Business use of employee's private car Cazul C-102/00 (Welthgrove) Economic activities Holding company
		Cazul C-142/99 (Floridienne) Deduction and interest company - Dividend
		Cazul C-276/97 (Commission/France) Activities as 'public authority' - Toll
		Cazul C-260/98 (Commission/Greece) Activities as public authority - Toll
		Cazul C-408/97 (Commission/Netherlands) Activities as 'public authority' - Toll
		Cazul C-359/97 (Commission/UK) Activities as 'public authority' - Toll
		Cazul C-396/98 (Schlossstrase) Deduction - Changed legislation
		Cazul C-400/98 (Breitsohl) Deduction - Planned economic activities
		Cazul C-110/98 (Galbfrisca) Economic activities - Conditional deduction
		Cazul C-23/98 (Heerma) Economic activities - Supply by partner to partnership
		Cazul C-85/97 (Société Financiere) Time of chargeability - Free transport of employees
		Cazul C-247/95 (Marktgemeinde) Activities as 'public authority' - Exemption
		Cazul C-230/94 (Renate Enkler) Economic activities - Camper - Private use
		Cazul C-306/94 (Régie Dauphinoise) Deduction - Interest

			<p>on treasury placements</p> <p>Cazul C-155/94 (Wellcome Trust) Economic activities - Purchase/sale of shares</p> <p>Cazul C-468/93 (Gemeente Emmen) 'Building land'</p> <p>Cazul C-97/90 (Lennartz) Deduction – Adjustment – Business purposes</p> <p>Cazul C-333/91(Satam) Deduction - Share dividends</p> <p>Cazul C-97/90 (Lennartz) Deduction – Adjustment – Business purposes</p> <p>Cazul C-60/90 (Polysar) Economic activities - Holding company</p> <p>Cazul C-186/89 (Van Tiem) Economic activities - Building right ('opstal')</p> <p>Cazul C-173/88 (Henriksen)Exemption - Premises and sites for parking vehicles</p> <p>Cazul 89/81 (Hong Kong Trade Development Council) Services free of charge</p> <p>Cazul 181/78 (Ketelhandel P. van Paassen Denkvit Dienstbetoon) Taxable person</p>
127 (1)	4 (1)	9	<p>Cazul C-247/95 (Marktgemeinde Welden) Activities as 'public authority' - Exemption</p> <p>Cazul C-306/94 (Régie Dauphinoise) Deduction - Interest on treasury placements</p> <p>Cazul C-155/94 (Wellcome Trust) Economic activities - Purchase/sale of shares</p> <p>Cazul C-110/94 (Intercommunale voor Zeewaterontzilting INZO) Economic activities</p>

			<p>Cazul C-202/90 (Ayuntamiento de Sevilla) Activities as 'public authority' – Tax collectors</p> <p>Cazul 235/85 (Commission/ Netherlands) Public notaries and bailiffs</p> <p>Cazul 268/83 (Rompelman) Start of economic activities</p>
127 (2)	4 (2)	9	<p>Cazul C-62/12 (Kostov)- O persoana fizica, inregistrata in scopuri de TVA pentru activitatea de executor judecatoresc, trebuie considerata persoana impozabila pentru orice alta activitate economica realizata in mod ocazional</p> <p>Cazul C-77/01 (Empresa de Desenvolvimento) Economic activities Holding company – Loans</p> <p>Cazul C-16/00 (Cibo Participations) Deduction - Holding company</p> <p>Cazul C-80/95 (Harnas & Helm) Economic activities - Holding of bonds</p> <p>Cazul C-247/95 (Marktgemeinde Welden) Activities as 'public authority' -Exemption</p> <p>Cazul C-230/94 (Renate Enkler) Economic activities - Camper - Private use</p> <p>Cazul C-306/94 (Régie Dauphinoise) Deduction - Interest on treasury placements</p> <p>Cazul C-155/94 (Wellcome Trust) Economic activities- Purchase/ sale of shares</p> <p>Cazul C-110/94 (Intercommunale voor Zeewaterontziltling INZO)Economic activities</p> <p>Cazul 235/85</p>

			(Commission/ Netherlands) Public notaries and bailiffs
127 (3)	4 (4)	10, 11	<p>Cazul C-162/07 (Amplisientifica și Amplifin)</p> <p>Cazul C-355/06 (van der Steen) Director/sole shareholder</p> <p>Cazul C-230/94 (Renate Enkler) Economic activities - Camper - Private use</p> <p>Cazul C-202/90 (Ayuntamiento de Sevilla) Activities as 'public authority' – Tax collectors</p>
127 (4)	4 (5) (1)	13	<p>Cazul C-102/08 (SALIX Grundstücks-Vermietungsgesellschaft) – Posibilitatea statelor membre de a considera activitățile organismelor de drept public scutite în temeiul articolelor 13 și 28 din Directiva a 6-a, drept activități ale autorității publice– Dreptul de deducere – Denaturări semnificative ale concurenței</p> <p>Cazul C-554/07 (Commission v Ireland) - Activități economice în care se angajează statul, autoritățile locale și alte organisme de drept public</p> <p>Cazul C-288/07 (Isle of Wight Council și alții)</p> <p>Cazul C-456/07 (Mihal)</p> <p>Cazul C-442/05 (Zweckverband zur Trinkwasserversorgung und Abwasserbeseitigung Torgau-Westelbien) Supply of water – Household connection</p> <p>Cazul C-430/04 (Feuerbestattungsverein Halle) Activities as public authority – Distortion of competition</p> <p>Cazul C-276/98(Commission/Portugal) Reduced rate - Alternative energy, agricultural tools [...]</p>

			<p>Cazul C-446/98 (Câmara Municipal do Porto) Activities as 'public authority' - Letting of parking space</p> <p>Cazul C-247/95 (Marktgemeinde Welden) Activities as 'public authority' Exemption</p> <p>Cazul C-202/90 (Ayuntamiento de Sevilla) Activities as 'public authority' – Tax collectors</p> <p>Cazul C-4/89 (Comune di Carpaneto Piacentino) Activities as 'public authority'</p> <p>Cazul 231/87 (Comune di Carpaneto Piacentino) Activities as 'public authority'</p> <p>Cazul 235/85 (Commission – Netherlands) Public notaries and bailiffs</p>
127 (5)	4 (5) (2)	13	<p>Cazul C-288/07 (Isle of Wight Council și alții)</p> <p>Cazul C-456/07 (Mihal)</p> <p>Cazul C-442/05 (Zweckverband zur Trinkwasserversorgung und Abwasserbeseitigung Torgau-Westelbien) Supply of water – Household connection</p> <p>Cazul C-430/04 (Feuerbestattungsverein Halle) Activities as public authority – Distortion of competition</p> <p>Cazul C-276/98 (Commission / Portugal) Reduced rate Alternative energy, agricultural tools [...]</p> <p>Cazul C-446/98 (Câmara Municipal do Porto) Activities as 'public authority' - Letting of parking space</p> <p>Cazul C-247/95 (Marktgemeinde Welden) Activities as 'public authority' - Exemption</p> <p>Cazul C-202/90 (Ayuntamiento de Sevilla) Activities as</p>

				<p>'public authority' – Tax collectors Cazul C-4/89 (Comune di Carpaneto Piacentino) Activities as 'public authority' Cazul 231/87 (Comune di Carpaneto Piacentino) Activities as 'public authority' Cazul 235/85 (Commission – Netherlands) Public notaries and bailiffs</p>
127 (6)	4 (5) Anexa D	(3) 13 Anexa 1		<p>Cazul C-430/04 (Feuerbestattungsverein Halle) Activities as public authority – Distortion of competition</p> <p>Cazul C-276/98 (Commission / Portugal) Reduced rate - Alternative energy, agricultural tools [...]</p> <p>Cazul C-446/98 (Câmara Municipal do Porto) Activities as 'public authority' - Letting of parking space</p> <p>Cazul C-247/95 (Marktgemeinde Welden) Activities as 'public authority' - Exemption</p> <p>Cazul C-202/90 (Ayuntamiento de Sevilla) Activities as 'public authority' – Tax collectors</p> <p>Cazul C-4/89 (Comune di Carpaneto Piacentino) Activities as 'public authority' Cazul 231/87 (Comune di Carpaneto Piacentino) Activities as 'public authority' Cazul 235/85 (Commission – Netherlands) Public notaries and bailiffs</p>
127 (7)				
127 (8)	28a (4) (1)	9		<p>Cazul C-101/00 (Antti Siilin, Tulliasiamies) Charge characterized as turnover tax</p>

			<p>Cazul C-414/97 (Commission – Spain) Exemption - Import and ICA of military goods</p> <p>Cazul C-408/95 (Eurotunnel) Tax-free sales</p>
127 (9)	4 (4) (2)	11	<p>Cazul C-230/94 (Renate Enkler) Economic activities - Camper - Private use</p> <p>Cazul C-202/90 (Ayuntamiento de Sevilla) Activities as 'public authority' – Tax collectors</p>
127 (10)			
128	5 28a	14, 15, 16, 18, 19 2, 3, 9, 17, 20, 21, 22, 23, 172	<p>Cazul C-436/10 (BLM)-Utilizarea în folosul propriu de către personalul unei persoane juridice impozabile a unei părți dintr-o clădire construită sau deținută de această persoană impozabilă în temeiul unui drept real imobiliar</p> <p>Cazurile conexe C-497/09, C-499/09, C-501/09, C-502/09 (Bog) - Incadrarea unei operatiuni drept livrare de bunuri sau prestare de servicii – Furnizarea de preparate culinare sau de alimente care pot fi consumate imediat la standuri sau lângă vehicule de tip fast-food – Furnizarea de pop-corn și de chipsuri într-un cinematograful în vederea consumului imediat –Prestatori de servicii de catering la domiciliu, Interpretarea termenului “alimente”</p> <p>Cazul C-285/09 (R.) - Frauda in domeniul TVA- Dreptul unui stat membru de a refuza aplicarea scutirii de TVA pentru livrări intracomunitare de bunuri care au avut loc în mod real, dar în contextul carora furnizorul a ascuns identitatea adevăratului cumpărător pentru a permite</p>

			<p>acestui din urmă să se sustragă de la plata taxei pe valoarea adăugată</p> <p>Cazul C-581/08 (EMI Group)- Interpretarea notiunilor de “mostre” și “cadouri de mică valoare” –Distribuirea cu titlu gratuit a unor copii după înregistrări muzicale în scopuri publicitare</p> <p>Cazul C-88/09 (Graphic Procédé) - Criterii în funcție de care reproducerea de documente poate fi considerată livrare de bunuri sau prestare de servicii</p> <p>Cazul 409/2004 (Teleos)- Aplicarea scutirii de TVA pentru livrarile intracomunitare de bunuri- Măsurile naționale de combatere a fraudei</p> <p>Cazul C-338/98 (Commission – Netherlands) Deduction S Business use of employee's private car</p> <p>Cazul C-326/99 (Goed Wonen) Rights in rem: supply of goods - Letting</p> <p>Cazul C-231/94 (Faaborg-Gelting Linien) Fixed establishment - Restaurant transactions</p> <p>Cazul C-186/89 (van Tiem) Economic activities - Building right ('opstal')</p> <p>Cazul 139/84 (Van Dijk's Boekhuis) Production of goods</p>
128 (1)	5 (1)	14 (1)	<p>Cazul C-185/01 (Auto Lease Holland BV) Supply of fuel – Recipient</p> <p>Cazul C-326/99 (Goed Wonen) Rights in rem: supply of goods - Letting</p> <p>Cazul C-291/92 (Dieter Armbrecht) Private assets-Business assets</p>

				Cazul C-186/89 (van Tiem) Economic activities - Building right ('opstal') Cazul 320/88 (Safe) Supply of goods
128 (2)	5 (4) (c)		14 (2) (c)	
128 (3)	5.(4) 5 (4) (b)	(a)	14 (2) (a) 14 (2) (b)	
128 (4)	5 5 (7) (b)	(6)	16 18 (b)	Cazul C-299/11 (Gemeente Vlaardingen)-Utilizarea de catre o persoana impozabila a unor bunuri imobile transformate in cadrul unei activități economice scutite de TVA, în scopul desfășurării activitatii respective Cazul C-233/05 (Dressuurstal Jaspers) Production of goods – Training of horses Cazul C-412/03 (Hotel Scandic Gåsabäck) Withdrawal – Supplies below cost price Cazul C-322/99 (Hans-Georg Fischer Klaus Brandenstein) Withdrawal from business - Components Cazul C-415/98(Laszlo Bakcsi) Capital good for business and private purposes-Sale Cazul C-48/97 (Kuwait Petroleum) Taxable amount - Price discounts - Goods in exchange of vouchers Cazul C-20/91 (P. de Jong) House on private land – Private use of house
128 (5)				
128 (6)				
128 (7)	5 (8)		19	Cazul C-651/11 (X)-Transferul partial de active Cazul C-444/10 (Schriever) -Transferul de active Cazul C-137/02 (Faxworld) Deduction - Transfer of

			totality of assets Cazul C-497/01 (Zita Modes) Totality of assets Cazul C-408/98 (Abbey National) Deduction -Transfer of totality of goods
128 (8) (a)			
128 (8) (b)			
128 (8) (c)			
128 (8) (d)			
128 (8) (e)	5 (6)	16	Cazul C-412/03 (Hotel Scandic Gåsabäck) Withdrawal – Supplies below cost price Cazul C-322/99 (Hans-Georg Fischer Klaus Brandenstein) Withdrawal from business - Components Cazul C-415/98 (Laszlo Bakcsi) Capital good for business and private purposes- Sale Cazul C-48/97 (Kuwait Petroleum) Taxable amount - Price discounts - Goods in exchange of vouchers Cazul C-20/91 (P. de Jong) House on private land – Private use of house
128 (8) (f)			
128 (9)			
128 (10)	28a (5)	17	Cazul C-101/00 (Antti Siilin, Tulliasiamies) Charge characterized as turnover tax Cazul C-414/97 (Commission – Spain) Exemption - Import and ICA of military goods Cazul C-408/95 (Eurotunnel) Tax-free sales

128 (11)			
128 (12)			
128 (13)			
128 (14)			
129	6	24, 25, 26, 27, 28, 29	<p>Cazul C-520/10 (Lebara)-Incadrarea drept prestare de servicii cu titlu oneros a operatiunii ce consta in faptul ca un operator de telefonie ofera servicii de telecomunicatii ce constau în vânzarea către un distribuitor a unor cartele telefonice care sunt revândute de distribuitor, în numele și pe seama sa, unor utilizatori finali, fie în mod direct, fie prin intermediul altor persoane impozabile</p> <p>Cazul C-88/09 (Graphic Procédé) - Criterii in functie de care reproducerea de documente poate fi considerata livrare de bunuri sau prestare de servicii</p> <p>Cazul C-128/05 (Commission – Austria) Passenger transport – Flat-rate taxation</p> <p>Cazul C-72/05 (Wollny) Taxable amount – Full cost for privately used dwelling</p> <p>Cazul C-223/03 (University of Huddersfield) Immovable property – Option for taxation –Economic activities without economic objective</p> <p>Cazul C-255/02 (Halifax) Abuse of rights – Economic activities without economic objective – Manipulation of pro rata</p> <p>Cazul C-41/04 (Levob Verzekeringen, OV Bank) Goods or services – Customized software</p> <p>Cazul C-412/03 (Hotel Scandic Gåsabäck) Withdrawal – Supplies below cost price</p>

			<p>Cazul C-17/01 (Walter Sudholz) Special measure</p> <p>Cazul C-150/99 (Stockholm Lindöpark) Exemption - Letting of immovable property -Golf</p> <p>Cazul C-276/97 (Commission – France) Activities as 'public authority' - Toll</p> <p>Cazul C-260/98 (Commission – Greece) Activities as public authority - Toll</p> <p>Cazul C-358/97 (Commission – Ireland)Activities as 'public authority' - Toll</p> <p>Cazul C-408/97 (Commission – Netherlands) Activities as 'public authority' - Toll</p> <p>Cazul C-359/97 (Commission – United Kingdom) Activities as 'public authority' - Toll</p> <p>Cazul C-172/96 (The First National Bank of Chicago) Services - Foreign exchange transactions</p> <p>Cazul C-173/88 (Morten Henriksen) Exemption - Premises and sites for parking vehicles</p> <p>Cazul C-122/87 (Commission – Italy) Exemption - Veterinarians</p> <p>Cazul C-102/86 (Apple and Pear Development Council)Economic activities – Consideration</p> <p>Cazul 126/78 (Nederlandse Spoorwegen) Taxable amount - Cash-on-delivery ('Rembours')</p>
129 (1)	6 (1)	24, 25	<p>Cazul C-653/11 (Newey)-Operatiuni care au ca unic scop obtinerea unui avantaj fiscal</p> <p>Cazul C-277/05 (Société thermale d'Eugénie-Les-Bains)Non-repaid deposits relating to cancelled transactions</p>

			<p>Cazul C-498/99 (Town & County Factors) Competition – Debts binding in honour only</p> <p>Cazul C-322/99 (Hans-Georg Fischer Klaus Brandenstein)Withdrawal from business -Components</p> <p>Cazul C-384/95 (Landboden-Agrardienste) Services - Non-harvesting</p> <p>Cazul C-231/94 (Faaborg-Gelting Linien) Fixed establishment - Restaurant transactions</p> <p>Cazul C-215/94 (Jürgen Mohr) Services - Discontinuing milk production</p>
129 (2)	6 (4)	28	
129 (3)			
129 (4)	6 (2)	26	<p>Cazul C-371/07 (Danfoss A/S și AstraZeneca A/S) - Prestări de servicii cu titlu gratuit efectuate de persoana impozabilă în alte scopuri decât pentru desfasurarea activitatii economice – Exercitarea dreptului de deducere</p> <p>Cazul C-412/03 (Hotel Scandic Gåsabäck) Withdrawal – Supplies below cost price</p> <p>Cazul C-269/00 (Wolfgang Seeling) Deduction - Business premises – Private dwelling</p> <p>Cazul C-415/98 (Laszlo Bakcsi) Capital good for business and private purposes- Sale</p> <p>Cazul C-258/95 (Julius Fillibeck) Deduction - Free transport of employees</p> <p>Cazul C-230/94 (Renate Enkler) Economic activities - Camper - Private use</p> <p>Cazul C-193/91 (Gerhard Mohsche) Private use of business assets</p>

			Cazul 50/88 (Heinz Kühne) Deduction - Private use
129 (5)			
129 (6)			
129 (7)	6 (5)	29	Cazul C-137/02 (Faxworld) Deduction - Transfer of totality of assets
130			
130 ¹	28a (3) (1)	20 (1)	Cazul C-101/00 (Antti Siilin, Tulliasiamies) Charge characterized as turnover tax Cazul C-414/97 (Commission – Spain) Exemption - Import and ICA of military goods Cazul C-408/95 (Eurotunnel) Tax-free sales
130 ¹ (1)			
130 ¹ (2)	28a (6) (1)	21	Cazul C-101/00 (Antti Siilin, Tulliasiamies) Charge characterized as turnover tax Cazul C-414/97 (Commission – Spain) Exemption - Import and ICA of military goods Cazul C-408/95 (Eurotunnel) Tax-free sales
130 ¹ (2) (a)			
130 ¹ (2) (b)	28a (6) (2)	22	Cazul C-101/00 (Antti Siilin, Tulliasiamies) Charge characterized as turnover tax Cazul C-414/97 (Commission – Spain) Exemption - Import and ICA of military goods Cazul C-408/95 (Eurotunnel) Tax-free sales
130 ¹ (3)	28a (7)	23	Cazul C-101/00 (Antti Siilin, Tulliasiamies) Charge characterized as turnover tax Cazul C-414/97 (Commission – Spain) Exemption -

			Import and ICA of military goods Cazul C-408/95 (Eurotunnel) Tax-free sales
130 ¹ (4)	28a (3) (2)	20 (2)	Cazul C-101/00 (Antti Siilin, Tulliasiamies) Charge characterized as turnover tax Cazul C-414/97 (Commission – Spain) Exemption - Import and ICA of military goods Cazul C-408/95 (Eurotunnel) Tax-free sales
130 ¹ (5)			
131	7	30, 60, 61	Cazul C-101/00 (Antti Siilin, Tulliasiamies) Charge characterized as turnover tax Cazul C-371/99 (Liberexim) Importation - Non-discharge of documents Cazul C-181/97 (van der Kooy) Importation from Antilles
132	8 28b 28e	31, 32, 36, 37, 38, 39 33, 34, 40, 41, 42, 44, 47, 48, 49, 50, 51, 53, 55 76, 83, 84, 93, 94	Cazul C-430/09 (Euro Tyre Holding)- Stabilirea locului impozitarii in cazul livrării succesive ale aceluiași bunuri care presupune un singur transport intracomunitar Cazul C-395/02 (Transport Services) Assessment of VAT – Correction of zero rate Cazul C-245/04 (EMAG Handel) Chain transactions – Place of supply Cazul C-58/04 (Antje Köhler) Part of Community passenger transport Cazul C-395/02 (Transport Services) Assessment of VAT – Correction of zero rate Cazul C-185/01 (Auto Lease Holland BV) Supply of fuel –

			Recipient Cazul C-414/97 (Commission – Spain) Exemption - Import and ICA of military goods Cazul C-330/87 (SA d'Etude et de Gestion Immob. (EGI)) Deduction - Invoicing requirements Cazul C-123/87 (Léa Jorion) Deduction - Invoicing requirements
132 (1) (a)	8 (1) (a) 8 (2)		
132 (1) (b)	8 (1) (a)		
132 (1) (c)	8 (1) (b)		
132 (1) (d)	8 (1) (c)		
132 (1) (e)	8 (1) (d)		
132 (1) (f)	8 (1) (e)		
132 (2)(g) pct. 7	9 (2) (e) - 5	56 (1) e)	Hotararea Curtii din 22 octombrie 2009, in cauza C-242/08 SWISS Re - ref. la cesiunea unui portofoliu de contracte de reasigurare de viata
132 (3)			
132 (4)	28b (A) (2)		
132 (5)	28b (A) (1)		
132 (6)			
132 (7)	28b (A) (2)		
132 (8)			
132 ¹	28b	33, 34, 40, 41, 42, 44, 47, 48, 49, 50, 51, 53, 55 –	Cazul C-395/02 (Transport Services) Assessment of VAT Correction of zero rate Cazul C-414/97 (Commission – Spain) Exemption -

			Import and ICA of military goods
132 ¹ (1)	28b (A) (1)	40	
132 ¹ (2)	28b (A) (2) 28b (B) (3)	41, 34	42
132 ¹ (3)	28b (A) (2) (2) 28e (1) (1)	41 83	
132 ¹ (4)	28b (A) (2)	41, 42	
132 ¹ (5)	28b (A) (2) (3)	42	
132 ²	7	30, 60, 61	
132 ² (1)	7 (2)	60	
132 ² (2)	7 (3) (1)	61 (1)	Cazul C-371/99 (Liberexim) Importation - Non-discharge of documents
132 ² (3)	7 (3) (2) 33a (1) (b) 33a (1) (c)	61 276 277	(2) Cazul C-371/99 (Liberexim) Importation - Non-discharge of documents Cazul C-387/01 Harald Weigel and Ingrid Weigel v. Finanzlandesdirektion für Vorarlberg Cazul C-308/01 (Gil Insurance) Tax on insurance Cazul C-101/00 (Antti Siilin, Tulliasiamies) Charge characterized as turnover tax Cazul C-437/97 (Evangelischer Krankenhausverein Ikera Warenhandels-gesellschaft) Charges characterized as turnover tax Cazul C-338/97 (Erna Pelzl) Charges characterized as turnover tax Cazul C-318/96 (SPAR) Charges characterized as turnover tax

			<p>Cazul C-28/96 (Fricarnes) Charges characterized as turnover tax</p> <p>Cazul C-130/96 (Solisnor-Estaleiros Navais) Charges characterized as turnover tax</p> <p>Cazul C-347/95 (UCAL) Charges characterized as turnover tax</p> <p>Cazul C-370/95 (Careda) Charges characterized as turnover tax</p> <p>Cazul C-234/91 (Commission – Denmark) Charges characterized as turnover tax</p> <p>Cazul C-208/91 (Raymond Beulande) Charges characterized as turnover tax</p> <p>Cazul C-347/90 (Aldo Bozzi) Charges characterized as turnover tax</p> <p>Cazul C-200/90 (Dansk Denkavit) Charges characterized as turnover tax</p> <p>Cazul C-109/90 (Giant NV) Charges characterized as turnover tax</p> <p>Cazul 93/88 (Wisselink) Charges characterized as turnover tax</p> <p>Cazul 317/86 (Philippe Lambert) Charges characterized as turnover tax</p> <p>Cazul 252/86 (Gabriel Bergandi) Charges characterized as turnover tax</p> <p>Cazul 73/85 (Hans-Dieter and Ute Kerrutt v Finanzamt Mönchengladbach)</p> <p>Cazul 295/84 (Rousseau Wilmot S.A., Caudry) Charges characterized as turnover tax</p>
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133	9 28b	24, 43, 45, 46, 52, 56, 57, 58, 59, 33, 34, 40, 41, 42, 44, 47, 48, 49, 50, 51, 53, 55	<p>Cazul C-155/12 (RR Donnelley Global Turnkey Solutions Poland)-Prestari de servicii legate de bunuri imobile-Serviciul complex de depozitare de marfuri</p> <p>Cazul C-421/10 (Stoppelkamp) -Stabilirea locului de impozitare pentru servicii efectuate de o persoană impozabilă care isi are resedinta in acelasi stat ca si clientul dar si-a stabilit sediul activitatii economice in alt stat</p> <p>Cazul C-530/09 (Inter-Mark Group)- Stabilirea locului de impozitare pentru prestari de servicii constand in proiectarea, închirierea și montarea de standuri pentru târguri</p> <p>Cazul C-222/09 (Kronospan Miele)- Stabilirea locului prestării in cazul unor lucrări de cercetare și dezvoltare efectuate de ingineri</p> <p>Cazul C-37/08 (RCI Europe) – Prestări de servicii în legătură cu bunuri imobile – Servicii care constau în facilitarea schimbului de către titularii unor drepturi de ocupare a unui bun imobil cu destinație turistică</p> <p>Cazul C-1/08 (Athesia Druck) - Locul prestarii serviciilor de publicitate - Rambursarea TVA - Reprezentant fiscal</p> <p>Cazul C-291/07 (Kollektivavtalsstiftelsen TRR Trygghetsrådet)– Stabilirea locului de impozitare a serviciilor –Servicii prestate unei fundatii nationale care realizeaza atat o activitate economica cat si o activitate de alta natura</p> <p>Cazul C-73/06 (Planzer) Refund – Place of establishment</p> <p>Cazul C-128/05 (Commission – Austria) Passenger</p>
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		<p>transport – Flat-rate taxation</p> <p>Cazul C-245/04 (EMAG Handel) Chain transactions – Place of supply</p> <p>Cazul C-68/03 (D. Lipjes) Place of supply - Intermediary services</p> <p>Cazul C-429/97 (Commission – France) Place of supply Subcontracting</p> <p>Cazul C-390/96 (Lease Plan Luxembourg) Fixed establishment - Lease of cars - Interest</p> <p>Cazul C-190/95 (ARO Lease) Fixed establishment - Lease of cars</p> <p>Cazul C-260/95 (DFDS) Fixed establishment - Travel agents</p> <p>Cazul C-167/95 (Linthorst) Place of supply - Veterinarians</p> <p>Cazul C-51/88 (Knut Hamann) Means of transport - Ocean-going yachts</p> <p>Cazul 283/84 (Trans Tirreno Express) National transport via third territory</p> <p>Cazul 168/84 (Günther Berkholz) Fixed establishment – Zero rate</p>
133 (1)	9 (1)	<p>Cazul C-390/96 (Lease Plan Luxembourg) Fixed establishment - Lease of cars - Interest</p> <p>Cazul C-190/95 (ARO Lease) Fixed establishment - Lease of cars</p> <p>Cazul C-231/94 (Faaborg-Gelting Linien) Fixed establishment - Restaurant transactions</p>

			Cazul 51/88 (Knut Hamann) Means of transport - Ocean-going yachts
133 (2)	9 (2)		<p>Cazul C-8/03 (Banque Bruxelles Lambert (BBL)) Investment companies - Place of supply</p> <p>Cazul C-438/01(Design Concept – Flanders Expo) Advertising services</p> <p>Cazul C-108/00 (Syndicat der Producteurs Indépendants (SPI))Advertising services -Indirect supply</p> <p>Cazul C-390/96 (Lease Plan Luxembourg) Fixed establishment - Lease of cars - Interest</p> <p>Cazul C-116/96 (Reisebüro Binder) Place of supply - International transport of passengers</p> <p>Cazul C-145/96(Bernd von Hoffmann) Place of supply - Member of arbitration tribunal</p> <p>Cazul C-190/95 (ARO Lease) Fixed establishment - Lease of cars</p> <p>Cazul C-327/94 (Jürgen Dudda) Artistic or entertainment events – Sound engineering</p> <p>Cazul C-331/94 (Commission – Greece) Zero rate - Circular cruises</p> <p>Cazul C-68/92 (Commission – France) Advertising services</p> <p>Cazul C-69/92 (Commission – Luxembourg) Advertising services</p> <p>Cazul C-73/92 (Commission – Spain) Advertising services</p> <p>Cazul C-30/89 (Hilti AG v Commission of the European</p>

			Communities) Cazul 51/88 (Knut Hamann) Means of transport - Ocean-going yachts
133 (2) (a)	9 (2) (a)	43	
133 (2) (b)	9 (2) (b)	24, 45, 46, 52, 56, 57	
133 (2) (c)	28b (C)	47, 48, 49	
133 (2) (d)	9 (2) (c) 28b (D)	52 53	
133 (2) (e)	28b (E) (1)	50	
133 (2) (f)	28b (E) (2)	54	
133 (2) (g)	9 (2) (a)	45	
133 (2) (h)	9 (2) (c) 28b (F)	52 55	
133 (2) (i)	28b (E) (3)	44	
133 (3)	9 (3) (b)	58 (1) (b)	
134	10 28d	62, 63, 64, 65, 66, 70, 71 67, 68, 69	Cazul C-273/12 (Harry Wilson)-Faptul generator si exigibilitatea TVA in cazul furtului marfurilor plasate sub regim de antrepozit vamal Cazul C-169/12 (TNT Express Worldwide)-Exigibilitatea TVA in cazul unor servicii de transport si expediere marfuri Cazul C-101/00 (Antti Siilin, Tulliasiamies) Charge characterized as turnover tax Cazul C-85/97 (Société Financière d'Investissements (SFI)) Time of chargeability - Free transport of employees Cazul C-166/94 (Pezzullo Molini Pastifici Mangimifici)

			Interest from time of temporary importation Cazul C-144/94 (Italittica) Time of chargeability Cazul C-281/91 (Muys en de Winter) Taxable amount - Exemption - Interest Cazul C-10/92 (Maurizio Balocchi) Advance payment of VAT Cazul C-200/90 (Dansk Denkavit) Charges characterized as turnover tax Cazul 299/86 (Rainer Drexll) Cazul 111/75 (Impresa Costruzioni Comm. Quirino Mazzalai) Time of supply
134 (1)	10 (1) (a)	62 (1)	
134 (2)	10 (1) (b)	62 (2)	
134 (3)			
134 ¹	10 (2)	63, 64, 65, 66	
134 ¹ (1)	10 (2) (1)	63, 64	
134 ¹ (2)			
134 ¹ (3)			
134 ¹ (4)			
134 ¹ (5)	10 (2) (2)	65	
134 ²	10 (2)	63, 64, 65, 66	
134 ² (1)	10 (2) (1)	63, 64	
134 ² (2)	10 (2) (2)	65	
134 ³	28d (4)	67	Cazul C-408/95 (Eurotunnel) Tax-free sales
134 ³ (1)	28d (4)	67	
134 ³ (2)	28d (4)	67	
135			

135 (1)	28d (1)	68	Cazul C-408/95 (Eurotunnel) Tax-free sales
135 (2)	28d 28d (3)	(2)69 69	Cazul C-408/95 (Eurotunnel) Tax-free sales
136			
136 (1)	10 (3)	70, 71	
136 (2)			
136 (3)			
137	11 28a 28e	72, 73, 74, 75, 77, 78, 79, 80, 81, 82, 85, 86, 87, 88, 89, 90, 91, 92 2, 3, 9, 17, 20, 21, 22, 23, 172 76, 83, 84, 93, 94	Cazul C-285/2010 (Campsa Estaciones de Servicio) - Ajustarea bazei de impozitare in cazul operatiunilor între parti afiliate Cazul C-106/2010 (Lidl) - Includerea in baza de impozitare a taxei datorate pentru fabricarea, montarea, admiterea sau importul vehiculelor Cazul C- 489/09 (Vandoorne)- Bază de impozitare – Prevederi nationale legate de simplificarea colectarii TVA si combaterea evaziunii fiscale in ceea ce priveste produsele din tutun prelucrat ; Cazurile conexe C-53/09 și C-55/09 (Loyalty Management UK si Baxi Group)- Baza de impozitare a TVA aferenta plăților efectuate in cadrul unui program de fidelizare pe baza de cadouri Cazul C-245/05 (EMAG Handel) Chain transactions – Place of supply Cazul C-131/91 ('K' Line Air Service, Eulaerts) Taxable amount - Minimum basis Cazul C-159/89 (Commission of the European Communities v Hellenic Republic) Cazul C-120/88 (Commission v. Italy)

			<p>Cazul C-119/89 (Commission v Kingdom of Spain)</p> <p>Cazul C-165/88 (ORO and Concerto) Taxable amount - Second-hand goods</p> <p>Cazul C-184/00 (Office des produits wallons ASBL) Taxable amount - Subsidies</p> <p>Cazul 299/86 (Rainer Drexl)</p> <p>Cazul 391/85 (Commission – Belgium) Taxable amount - Saloon and estate cars</p> <p>Cazul 47/84 (Gaston Schul) Taxable amount - Imports from another Member State</p> <p>Cazul 324/82 (Commission – Belgium) Taxable amount - Catalogue price on importation</p> <p>Cazul 222/81 (B.A.Z. Bausystem) Interest awarded by judicial decision</p> <p>Cazul 154/80 (Coöperatieve Aardappelenbewaarplaats) Consideration</p>
137 (1)	11 (A)	72, 73, 74, 75, 77, 78, 79, 80, 81, 82, 87	<p>Cazul C-484/06 (Koninklijke Ahold)</p> <p>Cazul C-72/05 (Wollny) Taxable amount – Full cost for privately used dwelling</p> <p>Cazul C-98/05 (De Danske Bilimportører) Taxable amount – Registration duty</p> <p>Cazul C-495/01 (Commission – Finland) Taxable amount - Subsidies - Dried fodder</p> <p>Cazul C-463/02 (Commission – Sweden) Subsidies - Dried fodder</p> <p>Cazul C-381/01 (Commission – Italy) Taxable amount - Subsidies - Dried fodder</p> <p>Cazul C-144/02 (Commission – Germany) Taxable</p>

		<p>amount - Subsidies - Dried fodder Cazul C-398/99 (Yorkshire Co-operatives) Taxable amount -Redemption of coupons Cazul C-427/98 (Commission – Germany) Taxable amount - Price reduction coupons Cazul C-498/99 (Town & County Factors) Competition – Debts binding in honour only Cazul C-62/00 (Marks & Spencer) Retroactive curtailing limitation period for refund of unduly paid VAT Cazul C-353/00 (Keeping Newcastle Warm) Taxable amount - Subsidies Cazul C-184/00 (Office des produits wallons ASBL) Taxable amount - Subsidies Cazul C-380/99 (Bertelsmann AG)Taxable amount - Bonus in kind – Delivery costs Cazul C-86/99 (Freemans) Time of discount Cazul C-322/99 (Hans-Georg Fischer) Withdrawal from business - Components Cazul C-34/99 (Primback) Taxable amount - Interest-free credit Cazul C-404/99 (Commission – France) Taxable amount - Service charge Cazul C-415/98 (Laszlo Bakcsi) Capital good for business and private purposes- Sale Cazul C-48/97 (Kuwait Petroleum)Taxable amount - Price discounts - Goods in exchange of vouchers Cazul C-308/96 (Madgett and Baldwin (Howden Court Hotel)) Travel agents - Transport of guests/excursions</p>
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			<p>Cazul C-172/96 (The First National Bank of Chicago) Services - Foreign exchange transactions</p> <p>Cazul C-384/95 (Landboden-Agrardienste) Services - Non-harvesting</p> <p>Cazul C-116/96 (Reisebüro Binder) Place of supply - International transport of passengers</p> <p>Cazul C-63/96 (Werner Skripalle) Special measure - Connected persons</p> <p>Cazul C-288/94 (Argos Distributors) Taxable amount - Discount vouchers</p> <p>Cazul C-317/94 (Elida Gibbs) Taxable amount - Money-off and Cash-back coupons</p> <p>Cazul C-230/94 (Renate Enkler) Economic activities - Camper - Private use</p> <p>Cazul C-215/94 (Jürgen Mohr) Services -Discontinuing milk production</p> <p>Cazul C-62/93 (BP Supergas) Exemption to submit tax returns - Petroleum sector</p> <p>Cazul C-33/93 (Empire Stores) Taxable amount - Articles free of charge</p> <p>Cazul C-38/93 (Glawe Spiel- und Unterhaltungsgeräte) Taxable amount - Gaming machines</p> <p>Cazul C-16/93 (Tolsma) Services free of charge - Organ player</p> <p>Cazul C-281/91(Muys en de Winter) Taxable amount - Exemption - Interest</p> <p>Cazul C-18/92 (Chaussures Bally) Taxable amount - Credit cards</p>
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			<p>Cazul C-126/88 (Boots Company) Taxable amount - Price discounts and rebates</p> <p>Cazul 50/88 (Heinz Kühne) Deduction - Private use</p> <p>Cazul 230/87 (SA d'Etude et de Gestion Immob. (EGI)) Deduction - Invoicing requirements</p> <p>Cazul 138/86 (Direct Cosmetics) Taxable amount - 'Special measure'</p> <p>Cazul 17/84 (Commission – Ireland) Taxable amount - Second-hand goods</p> <p>Cazul 16/84 (Commission – Netherlands) Taxable amount - Second-hand goods</p> <p>Cazul 5/84 (Direct Cosmetics) Amendment of 'special measure'</p>
137 (1) (a)	11 (A) (1) (a)	73	Cazul C-425/06 (Part Service Srl) — Operatiuni de leasing — Fractionarea artificială a prestatiei în mai multe elemente — Reducerea bazei de impozitare
137 (1) (b)			
137 (1) (c)	11 (A) (1) (b) 28a	74 2, 3, 9, 17, 20, 21, 22, 23, 172	
137 (1) (d)	11 (A) (1) (c)	75	
137 (1) (e)	11 (A) (1) (d)	77	
137 (2)	11 (A) (2) 28e (2)	78 76	
137 (3)	11 (A) (3) 11 (C) (3)	79, 92	87

	28e (3)	93 (2) (b)	
138	11 (C) (1) 11 (C) (3)	90 92	<p>Cazul C-142/12 (Marinov)-Incetarea activitatii economice a persoanei impozabile-Baza de impozitare a TVA-Valoarea de piata</p> <p>Cazul C-549/11 (Orfey Bulgaria)-Baza de impozitare a unei operatiuni in cazul in care contrapartida este constituita din bunuri si servicii- Acordarea de catre pers fizice a dreptului de superficie asupra unui teren in schimbul prestarii unor lucrari de constructii</p> <p>Cazul C-377/11 (International Bingo)-Calcularea bazei de impozitare in cazul vanzarii de cartioane bingo-Calculul pro-rata in cazul activitatilor de bingo</p> <p>Cazul C-310/11 (Grattan)-Neacordarea dreptului de ajustare retroactiva a bazei de impozitare a TVA in anumite conditii</p> <p>Cazurile conexe C-621/10 si C-129/11 (Balkan and Sea Properties)-Reglementare nationala potrivit careia baza de impozitare a TVA pentru operatiunile realizate de persoanele afiliate este valoarea de piata a operatiunii</p> <p>Cazul C-588/10 (Kraft Foods Polska)-Reglementare nationala care conditioneaza ajustarea bazei de impozitare a TVA</p> <p>Cazul C-398/99(Yorkshire Co-operatives) Taxable amount -Redemption of coupons</p> <p>Cazul C-427/98(Commission – Germany) Taxable amount - Price reduction coupons</p> <p>Cazul C-86/99(Freemans) Time of discount</p> <p>Cazul C-330/95(Goldsmiths) Refund in case of non-</p>

			payment in barter Cazul C-317/94 (Elida Gibbs) Taxable amount - Money-off and Cash-back coupons
138 ¹	28e	76, 83, 84, 93, 94	
138 ¹ (1)	28e (1) (1)	83	
138 ¹ (2)	28e (1) (2)	84	
139	11 (B)	85, 86, 87, 88, 89	Cazul C-62/93 (BP Supergas) Exemption to submit tax returns – Petroleum sector Cazul C-39/85 (Bergères-Becque)
139 (1)	11 (B) (1)	85	
139 (2)	11 (B) (3)	86	
139 (3)	11 (B) (4)	87	
139 ¹	11 (C) (2)	91	Cazul C-398/99 (Yorkshire Co-operatives) Taxable amount - Redemption of coupons Cazul C-427/98 (Commission – Germany) Taxable amount - Price reduction coupons Cazul C-86/99 (Freemans) Time of discount Cazul C-330/95 (Goldsmiths) Refund in case of non-payment in barter Cazul C-317/94 (Elida Gibbs) Taxable amount - Money-off and Cash-back coupons
139 ¹ (1)	11 (C) (2) (1)	91 (1)	
139 ¹ (2)	11 (C) (2) (2)	91 (2)	Cazul C-398/99 (Yorkshire Co-operatives) Taxable amount - Redemption of coupons Cazul C-427/98 (Commission – Germany) Taxable amount - Price reduction coupons Cazul C-86/99 (Freemans) Time of discount

			<p>Cazul C-330/95 (Goldsmiths) Refund in case of non-payment in barter</p> <p>Cazul C-317/94 (Elida Gibbs) Taxable amount - Money-off and Cash-back coupons</p>
140	<p>12</p> <p>28</p> <p>Anexa H</p>	<p>93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 105</p> <p>(2) 109, 110, 112, 113, 114, 115, 116, 117, 118, 120, 121</p> <p>98</p> <p>Anexa III</p>	<p>Cazul C-492/08 (Comisia Europeană v. Republica Franceza) - Cotă redusă –Activitati de asistentă judiciară</p> <p>Cazul C-462/05 (Commission – Portugal) Reduced rate – Toll</p> <p>Cazul C-251/05 (Talacre Beach Caravan Sales) Composite supply partly zero rated</p> <p>Cazul C-384/03 (Commission notice on the application of the State aid rules to measures relating to direct business taxation)</p> <p>Cazul C-267/99 (Urbing (Adam)) Management agent - Liberal profession</p> <p>Cazul C-481/98 (Commission – France) Different rates on medicinal products</p> <p>Cazul C-276/98 (Commission – Portugal) Reduced rate - Alternative energy, agricultural tools [...]</p> <p>Cazul 415/85 (Commission – Ireland) Zero rates</p> <p>Cazul 416/85 (Commission – United Kingdom) Zero rates</p> <p>Cazul C-109/02 (Commission – Germany) Reduced rate - Soloists</p> <p>Cazul C-384/01 (Commission – France) Reduced rates - Standing charges - Gas and electricity</p> <p>Cazul C-267/99 (Urbing (Adam)) Management agent - Liberal profession</p> <p>Cazul C-481/98 (Commission – France) Different rates</p>

			on medicinal products Cazul C-83/99 (Commission – Spain) Reduced rate - Toll Cazul C-231/89 (Gmurzynskya-Bscher v.Oberfinanzdirection Koln) Cazul 200/85 (Commission of the European Communities v Italian Republic) Cazul 319/81 (Commission of the European Communities v Italian Republic)
140 (1)	12 (3) (a) (1) 12 (3) (a) (2)	96, 97 (1) 97 (2)	
140 (2)	12 (3) (a) (3) Anexa H	98, 99 (1) 98 Anexa III	Cazul C-360/11 (Comisia Europeana v. Regatul Spaniei)- Aplicarea cotelor reduse de TVA pentru produse farmaceutice precum si pentru echipamente medicale destinate atenuarii sau tratarii handicapurilor, destinate utilizarii exclusive a persoanelor cu handicap Cazul C-94/09 (Comisia v R. Franceza) – Aplicarea cotei reduse de TVA pentru servicii prestate de catre întreprinderile de pompe funebre Cazul C-3/09 (Erotic Center) – Aplicare cotei reduse de TVA - Permiterea accesului in incinta unei cabine individuale destinate vizionarii unor filme la cerere
140 (3)	12 (1)	93	
140 (4)	12 (2)	95	
140 (5)	12 (1)	93	
140 (6)	28e (3) 28e (4)	93 (2) (b) 94	
141	13	131, 132, 133, 134, 135,	Cazul C-396/98 (Schloßstraße) Deduction - Changed

		137	<p>legislation</p> <p>Cazul C-400/98 (Brigitte Breitsohl) Deduction S Planned economic activities</p> <p>Cazul C-12/98 (Miguel Amengual Far) Exemption - Letting for dwelling purposes</p> <p>Cazul C-381/97 (Belgocodex) Exemption - Abolition of option for taxation</p> <p>Cazul C-247/95 (Marktgemeinde Welden) Activities as 'public authority' - Exemption</p> <p>Cazul C-101/91 (Commission – Italy) Zero rate - Victims of earthquake</p> <p>Cazul C-35/90 (Commission – Spain) Exemption - Professional services</p> <p>Cazul 203/87(Commission – Italy) Zero rate</p>
141 (1)	13 (A)	131, 132, 133, 134	<p>Cazul C-91/12 (PFC Clinic)-Aplicarea scutirii de TVA pentru servicii de chirurgie estetica</p> <p>Cazul C-18/12 (Mesto Zamberk)-Aplicarea scutirii de TVA pentru prestari de servicii legate de practicarea sportului</p> <p>Cazul C-174/11 (Zimmermann)-Aplicarea scutirii de TVA pentru servicii de ingrijire ambulatorie prestate de institutii private</p> <p>Cazurile conexe C-259/10 si C-260/10 (The Rank Group) -Aplicarea scutirii de TVA pentru pariuri, loterii si alte jocuri de noroc</p> <p>C-156/09, (Transplantation Service International) - Prestari de servicii medicale – Extragerea de celule în vederea reimplantării în corpul pacientului</p> <p>Cazul C-262/08 (CopyGene) - Aplicarea scutirii de TVA</p>

			<p>pentru activitati de spitalizare si îngrijiri medicale –Servicii de prelevare, transport, analiză si stocare de celule stem din cordonul ombilical al noilor-născuti</p> <p>Cazul C-58/09 (Leo-Libera) - Aplicarea scutirii de TVA pentru pariuri, loterii si a alte forme de jocuri de noroc</p> <p>Cazul C-86/09 (Future Health) - Aplicarea scutirii de TVA pentru activitati de spitalizare, îngrijire medicală și activitățile conexe –Conservarea celulelor stem</p> <p>Cazul C-237/09 (De Fruytier) - Aplicarea scutirii de TVA pentru livrari de organe, sânge si lapte de proveniență umană – Transport de organe si prelevări de origine umană</p> <p>Cazul C-473/08 (Eulitz) - Aplicarea scutirii de TVA pentru activitatea de invatamant</p> <p>Cazul C-357/07 (TNT Post UK)- Aplicarea scutirii de TVA pentru activitati efectuate de serviciile publice postale</p> <p>Cazul C-407/07 (Begeleidingsorgaan voor de Intercollegiale Toetsing) – Aplicarea scutirii de TVA pentru servicii prestate de grupuri independente – Servicii oferite unuia sau mai multor membri ai grupului</p> <p>Cazul C-425/06 (Part Service Srl) — Operatiuni de leasing — Fractionarea artificială a prestatiei în mai multe elemente — Reducerea bazei de impozitare</p> <p>Cazul C-240/05 (Eurodental) Exports exempt or zero rated?</p> <p>Cazul C-89/05 (United Utilities) Exemption – Betting – Call centre</p>
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			<p>Cazul C-106/05 (L.u.P.) Exemption – Laboratory tests</p> <p>Cazul C-444/04 (J.E. van den Hout-van Eijnsbergen) Exemption – Medical care – Physiotherapist</p> <p>Cazul C-443/04 (H.A. Solleveld) Exemption – Medical care – Psychotherapy</p> <p>Cazul C-415/04 (Stichting Kinderopvang Enschede) Exemption – Intermediary services relating to childcare</p> <p>Cazul C-395/04 (Athinon-Ygeia) Exemption – Ancillary services – Provision of telephones, TV sets and accommodation</p> <p>Cazul C-394/04 (Athinon-Ygeia) Exemption – Ancillary services – Provision of telephones, TV sets and accommodation</p> <p>Cazul C-498/03 (Kingscrest, Montecello) Exemption – Private residential home</p> <p>Cazul C-453/02 (Edith Linneweber) Exemption - Gambling</p> <p>Cazul C-462/02 (Savvas Akritidis) Exemption - Card games</p> <p>Cazul C-8/01 (Assurandør-Societet) Exemption - Assessment services</p> <p>Cazul C-212/01 (Margarete Unterpertinger) Exemption - Medical care</p> <p>Cazul C-307/01(Peter L. d'Ambrumenil) Exemption - Medical care</p> <p>Cazul C-45/01(Christoph Dornier Stiftung) Exemption - Medical care – Psychotherapeutic treatment</p> <p>Cazul C-144/00 (Matthias Hoffmann) Exemption -</p>
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			<p>Cultural Services - Soloists Cazul C-141/00 (Ambulanter Pflegedienst Kügler) Exemption - Home-care Cazul C-287/00 (Commission – Germany)Exemption – Research by universities Cazul C-174/00 (Kennemer Golf & Country Club) Exemption - Profit making Cazul C-267/00 (Zoological Society of London) Exemption - Voluntary management Cazul C-150/99 (Stockholm Lindöpark) Exemption - Letting of immovable property -Golf Cazul C-76/99 (Commission – France) Exemption - Fixed allowance for transport of samples Cazul C-384/98 (D.) Exemption - Medical services - Genetic affinity Cazul C-216/97 (Gregg and Gregg) Exemption - Recognized institutions Cazul C-149/97 (Institute of the Motor Industry) Exemption - Trade-union organization Cazul C-124/96 (Commission – Spain)Exemption - Sports - Maximum membership fee Cazul C-453/93 (Bulthuis-Griffioen) Exemption - Public bodies / organizations Cazul 348/87 (SUFA) Exemption - Umbrella organization Cazul 122/87 (Commission – Italy) Exemption - Veterinarians Cazul 353/85 (Commission – United Kingdom) Exemption – Spectacles supplied by doctors</p>
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			Cazul 107/84 (Commission – Germany) Exemption - Transport of mail
141 (1) (a)	13 (A) (1) (b)	132 (1) (b), 134 (a) (b)	
141 (1) (b)	13 (A) (1) (e)	132 (1) (e)	
141 (1) (c)	13 (A) (1) (c)	132 (1) (c)	
141 (1) (d)	13 (A) (1) (p)	132 (1) (p)	
141 (1) (e)	13 (A) (1) (d)	132 (1) (d)	
141 (1) (f)	13 (A) (1) (i)	132 (1) (i)	
141 (1) (g)	13 (A) (1) (j)	132 (1) (j)	
141 (1) (h)	13 (A) (1) (g)	132 (1) (g)	
141 (1) (i)	13 (A) (1) (h)	132 (1) (h)	
141 (1) (j)	13 (A) (1) (l)	132 (1) (l)	
141 (1) (k)	13 (A) (1) (m)	132 (1) (m)	
141 (1) (l)	13 (A) (1) (n)	132 (1) (n)	
141 (1) (m)	13 (A) (1) (o)	132 (1) (o), 132 (2)	
141 (1) (n)	13 (A) (1) (q)	132 (1) (q)	
141 (1) (o)	13 (A) (1) (a)	132 (1) (a), 133 (1)	
141 (1) (p)	13 (A) (1) (f)	132 (1) (f)	
141 (2)	13 (B)	135, 136	Cazul C-259/11 (DTZ Zadelhoff)-Aplicarea scutirii de TVA pentru operatiunea de negociere a transferului de actiuni ale unor societăți care implica si transferul dreptului de proprietate asupra unor bunuri imobile ale acestor societăți Cazul C-232/07 (Tiercé Ladbroke) Fiscalitate Cazul C-124/07 (J.C.M. Beheer) Cazul C-231/07 (Tiercé Ladbroke) Cazul C-124/07 (J.C.M. Beheer)

			<p>Cazul C-363/05 (J.P. Morgan Fleming Claverhouse – Association of Investment Trust Companies) Exemption – Special investment funds</p> <p>Cazul C-455/05 (Velvet & Steel) Exemption – Credit transactions</p> <p>Cazul C-13/06 (Commission – Greece) Exemption – Vehicle-breakdown service</p> <p>Cazul C-89/05 (United Utilities) Exemption – Betting – Call centre</p> <p>Cazul C-18/05 (Salus) Exemption – Goods used for exempt purposes</p> <p>Cazul C-155/05 (Villa Maria Beatrice Hospital) Exemption – Goods used for exempt purposes</p> <p>Cazul C-169/04 (Abbey National, Inscap Investments) Exemption – Management of special investment funds</p> <p>Cazul C-246/04 (Waldburg) Exemption – Option for taxation of letting of immovable property</p> <p>Cazul C-280/04 (Jyske Finans) Exemption – Margin scheme – Sale of business assets</p> <p>Cazul C-472/03 (Arthur Andersen) Exemption – Insurance transactions</p> <p>Cazul C-284/03 (Temco Europe) Letting of immovable property</p> <p>Cazul C-269/03 (Objekt Kirchberg) Option for taxation – Non-retroactive approval</p> <p>Cazul C-308/01 (Gil Insurance) Tax on insurance</p> <p>Cazul C-77/01 (Empresa de Desenvolvimento) Economic</p>
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		<p>activities - Holding company - Loans Cazul C-8/01 (Assurandør-Societet) Exemption - Assessment services Cazul C-305/01 (MKG-Kraftfahrzeuge-Factoring)Exemption - Factoring Cazul C-275/01 (Sinclair Collis) Immovable property - Vending machines Cazul C-269/00 (Wolfgang Seeling) Deduction - Business premises - Private dwelling Cazul C-315/00 (Rudolf Maierhofer) Immovable property - Prefabricated buildings Cazul C-235/00 (CSC Financial Services) Exemption - Transactions in securities -Information Cazul C-108/99 (Cantor) Inducement paid by tenant to future tenant Cazul C-409/98 (Mirror) Inducement paid by landlord to future tenant Cazul C-326/99 (Goed Wonen) Rights in rem: supply of goods - Letting Cazul C-34/99 (Primback)Taxable amount - Interest-free credit Cazul C-240/99 (Försäkringsaktiebolaget Skandia (publ)) Exemption - Business activities of insurance company Cazul C-150/99 (Stockholm Lindöpark) Exemption - Letting of immovable property -Golf Cazul C-446/98 (Câmara Municipal do Porto) Activities as 'public authority' - Letting of parking space Cazul C-358/97 (Commission – Ireland) Activities as</p>
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			<p>'public authority' - Toll</p> <p>Cazul C-396/98 (Schloßstraße) Deduction - Changed legislation</p> <p>Cazul C-400/98 (Brigitte Breitsohl) Deduction - Planned economic activities</p> <p>Cazul C-12/98 (Miguel Amengual Far) Exemption - Letting for dwelling purposes</p> <p>Cazul C-349/96 (Card Protection Plan) Exemption - Insurance</p> <p>Cazul C-381/97 (Belgocodex) Exemption - Abolition of option for taxation</p> <p>Cazul C-283/95 (Karlheinz Fischer) Exemption - Illegal casino</p> <p>Cazul C-346/95 (Elisabeth Blasi) Exemption - Short-term accommodation</p> <p>Cazul C-60/96 (Commission – France) Exemption - Letting of movable property</p> <p>Cazul C-45/95 (Commission – Italy) Exemption - Goods used for exempt purposes</p> <p>Cazul C-2/95 (Sparekassernes Datacenter) Exemption - Data handling</p> <p>Cazul C-80/95 (Harnas & Helm) Economic activities - Holding of bonds</p> <p>Cazul C-306/94 (Régie Dauphinoise) Deduction - Interest on treasury placements</p> <p>Cazul C-155/94 (Wellcome Trust) Economic activities – Purchase / sale of shares</p> <p>Cazul C-468/93 (Gemeente Emmen) 'Building land'</p>
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			<p>Cazul C-63/92 (Lubbock Fine) Exemption - Surrender of lease</p> <p>Cazul C-281/91 (Muys en de Winter) Taxable amount - Exemption - Interest</p> <p>Cazul C-60/90 (Polysar) Economic activities - Holding company</p> <p>Cazul 173/88 (Morten Henriksen) Exemption - Premises and sites for parking vehicles</p> <p>Cazul 75/83 (Hans-Dieter and Ute Kerrutt v Finanzamt Mönchengladbach)</p> <p>Cazul 70/83 (Gerda Kloppenburg) Failure to transpose Community law</p> <p>Cazul 255/81 (R.A. Grendel) Failure to transpose Community law</p> <p>Cazul 8/81 (Ursula Becker)Failure to transpose Community law</p>
141 (2) a.	13 (B) (a),(c),(d), pct. 2 si 3	135 (1) (a),(c),(d)	<p>Cazul C- 275/11 (GfBk)-Aplicarea scutirii de TVA pentru gestionarea fondurilor comune de plasament</p> <p>Cazul C-44/11 (Deutsche Bank)-Regimul TVA aplicabil activitatii de gestionare a activelor prin intermediul valorilor mobiliare</p> <p>Cazul C-93/10 (GFKL Financial Services)- Operatiuni cu creante vandute la un pret inferior valorii nominale</p> <p>Cazul C-350/2010 (Nordea Pankki Suomi)–Regimul TVA aplicabil serviciilor de transmitere de mesaje electronice intre institutii financiare</p> <p>Cazul C-276/09 (Everything Everywhere Ltd, fostă</p>

			<p>T-Mobile (UK) Ltd)- Operațiuni privind plățile și viramentele – Cheltuieli suplimentare facturate în contextul utilizării anumitor modalitati de plată pentru serviciile de telefonie mobilă</p> <p>Cazul C-175/09 (AXA UK)- Servicii de colectare și de procesare a plăților efectuate de clienții unui prestator de servicii de asistență stomatologică</p> <p>Cazul C-29/08 (AB SKF)- Cesiunea de către o societate-mamă a unei filiale si a participatiei sale într-o societate controlată– Exercitare dreptului de deducere pentru servicii achiziționate în scopul realizarii unor operațiuni de cesiune de acțiuni</p>
141 (2) b.	13 (B) (a)	135 (1) (a)	<p>Cazul C-224/11 (BGZ Leasing)-Regimul TVA aplicabil operatiunii de asigurare a bunului ce face obiectul unui contract de leasing, refacturata de locator catre locatar</p> <p>Hotararea Curtii din 22 octombrie 2009, in cauza C-242/08 SWISS Re - ref. la cesiunea unui portofoliu de contracte de reasigurare de viata</p> <p>Cazul C-425/06 (Part Service Srl) — Operatiuni de leasing — Fractionarea artificială a prestatiei în mai multe elemente — Reducerea bazei de impozitare</p>
141 (2) c.	13 (B) (f)	135 (1) (f)	<p>Cazul 464/2010 (Henfling, Davin si Tanghe)- Aplicarea scutirii de TVA pentru jocuri de noroc – Servicii furnizate de un comisionar care acționează în nume propriu, dar în contul unui comitent care desfășoară activitati legate de organizarea de pariuri</p>
141 (2) d.	13 (B) (e)	136 (a) (h)	

141 (2) e.	13 (B) (b)	135 (1) (l), 135 (2)	<p>Cazul C-549/11 (Orfey Bulgaria)-Baza de impozitare a unei operatiuni in cazul in care contrapartida este constituita din bunuri si servicii- Acordarea de catre pers fizice a dreptului de superficie asupra unui teren in schimbul prestarii unor lucrari de constructii</p> <p>Cazul C-543/11 (Woningstichting Maasdriel)-Aplicarea scutirii de TVA in situatia livrarii unui teren. Clarificarea notiunii de “teren constructibil”</p> <p>Cazul C-532/11 (Leichenich)-Aplicarea scutirii de TVA in cazul unui serviciu complex constand in inchirierea de bunuri imobile</p> <p>Cazul C-392/11 (Field Fisher)-Incadrarea unei operatiuni constand in închiriere de bunuri imobile si servicii aferente închirierii drept serviciu unic din punct de vedere al TVA</p> <p>Cazul C-326/11 (J. J. Komen en Zonen Beheer Heerhugowaard) - Aplicarea scutirii de TVA pentru livrarea unui bun imobil compus dintr-un teren si o clădire veche in curs de transformare asupra căreia se efectuează lucrări în vederea realizarii unei clădiri noi</p> <p>Cazul C-270/09 (MacDonald Resorts)- Aplicarea scutirii de TVA pentru prestari de servicii legate de bunuri imobile- Vânzarea de drepturi de folosință temporară a unor locuințe de vacanță</p> <p>Cazul C-572/07 (RLRE Tellmer Property) – Aplicarea scutirii de TVA pentru închirierea de bunuri imobile — Servicii accesorii legate de curățenia spatiilor comune aferente bunurilor închiriate</p>
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141 (2) (f)	13 (B) (g) 13 (B) (h)	135 (1) (j) 135 (1) (k)	Cazul C-461/08 (Don Bosco Onroerend Goed BV) - Aplicare scutirii de TVA pentru livrarea unui teren pe care se afla o clădire partial demolată în locul căreia trebuie realizata o nouă construcție
141 (2) (g)	13 (B) (c)	136 (a) (b)	
141 (3)	13 (C)	137	Cazul C-269/03 (Objekt Kirchberg) Option for taxation – Non-retroactive approval Cazul C-326/99 (Goed Wonen)Rights in rem: supply of goods - Letting Cazul C-400/98 (Brigitte Breitsohl) Deduction S Planned economic activities Cazul C-396/98 (Schloßstraße) Deduction - Changed legislation Cazul C-12/98 (Miguel Amengual Far) Exemption - Letting for dwelling purposes Cazul C-23/98 (Heerma) Economic activities Supply by partner to partnership Cazul C-381/97 (Belgocodex) Exemption - Abolition of option for taxation Cazul C-80/95 (Harnas & Helm) Economic activities - Holding of bonds Cazul C-291/92 (Dieter Armbrecht) Private assets Business assets Cazul 8/81 (Ursula Becker) Failure to transpose Community law
142	14	131, 140, 143, 144, 145	Cazul C-250/11 (Lietuvos geležinkeliai)-Aplicarea scutirii

	28c 28c (D)	(B)	131, 140 (a) (b) (c) 131, 143 (d)	de TVA la importul de bunuri Cazul C-414/97 (Commission – Spain) Exemption - Import and ICA of military goods Cazul C-217/94 (Eismann Alto Adige) Administrative obligations – Accompanying documents Cazul C-276/91 (Commission of the European Communities v French Republic) Hotararea Curtii din 2 august 1993, in cauza C-9/92 Hotararea Curtii din 1 iulie 1993, in cauza C-312/91(Metalsa Srl) Cazul C-297/89(Rigsadvokaten v Nicolai Christian Ryborg) Cazul 203/87(Commission – Italy) Zero rate Cazul 127/86 (Yves Ledoux)Use of vehicle in another Member State Cazul 257/86 (Commission – Italy) Exemption on import - Free samples Hotararea Curtii din 21 iunie 1988, in cauza 10/87 Cazul 249/84 (Venceslas Profant)Importation from another Member State Cazul 823/79 (Criminal proceedings against Giovanni Carciati)
142 (1) (a)	14 (1) 28c (B) (a)	(a)	140 (a)	
142 (1) (b)	28c (B) (b)		140 (b)	
142 (1) (c)	28c (B) (c)		140 (c)	

142 (1) (d)	14 (1) (d)	143 (b) (c)	
142 (1) (e)	14 (1) (g)	143 (f – i)	
142 (1) (f)	14 (1) (g)	143 (b) (c)	
142 (1) (g)	14 (1) (g)	143 (f – i)	
142 (1) (h)	14 (1) (e) 11 (B) (5)	143 (e) 88	
142 (1) (i)			
142 (1) (j)	14 (1) (h)	143 (j)	
142 (1) (k)	14 (1) (k)	143 (l)	
142 (1) (l)	28c (D)	131, 143 (d)	
142 (2)			
143	15	131, 146, 147, 148, 149, 150, 151, 152, 153	<p>Cazul C-33/11 (A) - Aplicarea scutirii de TVA in cazul livrării unei aeronave către un operator economic care nu este o companie aeriană ce realizeaza în principal, transport pe rute aeriene internaționale</p> <p>Cazul C-225/11 (Able UK) - Aplicarea scutirii de TVA pentru operațiunea de dezmembrare a navelor vechi ale marinei americane efectuată pe teritoriul unui stat membru</p> <p>Cazul C-116/10 (Feltgen si Bacino Charter Company SA)- Aplicarea scutirii de TVA pentru operațiuni de închiriere a navelor maritime</p> <p>Cazul C-183/04 (Elmeke) Zero rate – Chartering of vessels – Transport of fuel for sea vessels</p> <p>Cazul C-182/04 (Elmeke) Zero rate – Chartering of vessels – Transport of fuel for sea vessels</p> <p>Cazul C-181/04 (Elmeke) Zero rate – Chartering of</p>

			vessels – Transport of fuel for sea vessels Cazul C-101/91 (Commission – Italy) Zero rate - Victims of earthquake Cazul 203/87(Commission – Italy) Zero rate
143 (1) (a)	15 (1)	146 (1) (a)	Cazul C-111/92 (Wilfried Lange) Illegal export
143 (1) (b)	15 (2)	146 (1) (b) 147 (1) (a) (b) 147 (1) (c) 147 (2) (1) (2)	Cazul C-271/06 (Netto Supermarkt) – Aplicarea scutirii de TVA pentru livrări de bunuri expediate în afara Comunității — Neîndeplinirea condițiilor de scutire — Falsificarea probei exportului de către client
143 (1) (c)	15 (13)	146 (1) (e)	
143 (1) (d)	14 (1) (i) 15 (14)	144 153 (1) (2)	Cazul C-414/97(Commission – Spain) Exemption - Import and ICA of military goods Cazul C-276/91 (Commission of the European Communities v French Republic) Hotararea Curtii din 2 august 1993, in cauza C-9/92 Hotararea Curtii din 1 iulie 1993, in cauza C-312/91Metalsa Srl Cazul C-297/89(Rigsadvokaten v Nicolai Christian Ryborg) Cazul 203/87(Commission – Italy) Zero rate Cazul 127/86 (Yves Ledoux) Use of vehicle in another Member State Cazul 257/86 (Commission – Italy) Exemption on import - Free samples Hotararea Curtii din 21 iunie 1988, in cauza 10/87 Cazul 249/84 (Venceslas Profant) Importation from another Member State

			Cazul 823/79 (Criminal proceedings against Giovanni Carciati)
143 (1) (e)	15 (3)	146 (1) (d)	.
143 (1) (f)	28c (C)	142	Cazul C-217/94 (Eismann Alto Adige) Administrative obligations – Accompanying documents
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143 (1) (i)	15 15 15 (9)	(6) 148 (7) 148 148 (g)	(f) Cazul C-382/02 (Cimber Air) Zero rates - National routes (e)
143 (1) (j)	15 (10)	151 (1) (1) (a – d) 151 (2)	
143 (1) (k)	15 (10)	151 (1) (1) (a – d) 151 (2)	
143 (1) (l)	15 (10)	151 (1) (1) (a – d) 151 (2)	
143 (1) (m)	15 (10)	151 (1) (1) (a – d) 151 (2)	

143 (1) (n)	15 (11)	152	
143 (1) (o)	15 (12)	146 (1) (c) 146 (2)	
143 (2)			
143 (2) (a)	28c (A) (a)	138 (1), 139 (1 (1) (2)	<p>Cazul C-273/11 (Mecsek-Gabona)-Condiționarea aplicării scutirii de TVA pentru livrări intracomunitare de bunuri</p> <p>Cazul C- 430/09 (Euro Tyre Holding)-Aplicarea scutirii de TVA pentru livrările de bunuri expediate sau transportate în cadrul Comunitatii – Livrări succesive ale acelorasi bunuri care determină un singur transport intracomunitar</p> <p>Cazul C-217/94 (Eismann Alto Adige) Administrative obligations – Accompanying documents</p>
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143 (2) (c)	28c (A) (c)	138 (2) (b), 139 (2)	Cazul C-217/94 (Eismann Alto Adige) Administrative obligations – Accompanying documents
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			Interest from time of temporary importation Cazul 203/87 (Commission – Italy) Zero rate Cazul C-217/94 (Eismann Alto Adige) Administrative obligations – Accompanying documents
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144 (1) (a)	16 (1) (B) 28c (E)	141 (a – e), 154, 155, 156, 157, 158, 159, 160, 161, 163, 164, 165, 202	
144 (1) (b)	16 (1) (D) 28c (E)	141 (a – e), 154, 155, 156, 157, 158, 159, 160, 161, 163, 164, 165, 202	
144 (1) (c)	16 (1) (C) 28c (E)	141 (a – e), 154, 155, 156, 157, 158, 159, 160, 161, 163, 164, 165, 202	
144 (1) (d)	16 (1) (E) 28c (E)	141 (a – e), 154, 155, 156, 157, 158, 159, 160, 161, 163, 164, 165, 202	
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pentru TVA aferenta unor bunuri in situatia in care bunurile respective au fost furate iar autorul bunurilor nu a fost identificat

[Cazul C-324/11 \(Tóth\)](#)-Conditionarea exercitarii dreptului de deducere in situatia in care persoana impozabila știa sau ar fi trebuit să știe că emitentul facturii sau un alt operator care a intervenit in lantul operatiunii era implicat într-o fraudă

[Cazul C-234/11 \(TETS Haskovo\)](#)- Exerțitarea dreptului de deducere in cazul demolarii de bunuri imobile

[Cazurile conexe C-80/11 și C-142/11 \(Mahagében\)](#)-Conditionarea exercitarii dreptului de deducere

[Cazul C-285/11 \(Bonik\)](#)-Refuzul autoritatilor fiscale de a permite exercitarea dreptului de deducere pentru livrari de bunuri in lipsa dovezilor care sa ateste ca operatiunile au fost efectiv realizate

[Cazul C-284/11 \(EMS-Bulgaria Transport\)](#) - Refuzul exercitarii dreptului de deducere in cazul platii cu intarziere a TVA

[Cazul C-210/11 \(Medicon si Maison Patrice Alard\)](#)-Exerțitarea dreptului de deducere pentru bunuri de capital utilizate partial in folosul propriu al administratorilor

[Cazul C-153/11 \(Klub\)](#) -Exerțitarea dreptului de deducere pentru achizitia unui bun de capital care nu a fost încă dat în exploatare în cadrul activității economice a persoanei impozabile

[Cazul C-118/11 \(Eon Aset Menidjment\)](#) -Limitarea

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[Cazul C-594/10 \(van Laarhoven\)](#) - Exercițarea dreptului de deducere pentru autoturisme utilizate atât în scop profesional cât și privat

[Cazul C-414/10 \(Veleclair\)](#) - Condiționarea exercitării dreptului de deducere pentru o operațiune de import

[Cazul C-280/10 \(Polski Trawertyn\)](#) - Exercițarea dreptului de deducere pentru investiții efectuate de către asociații unei societăți înainte de înființarea acesteia

[Cazul C-504/10 \(Tanoarch\)](#) - Practici abuzive de exercitare a dreptului de deducere

[Cazul C-103/09 \(Weald Leasing\)](#) - Practici abuzive - Operațiuni de leasing derulate de un grup de întreprinderi în vederea eșalonării plății TVA nedeductibile

[Cazul C-277/09 \(RBSD Deutschland Holdings\)](#) - Exercițarea dreptului de deducere a TVA aferente achiziției de bunuri efectuată într-un stat membru, în condițiile în care aceste bunuri sunt utilizate în cadrul unor operațiuni de leasing efectuate într-un alt stat membru - Principiul interzicerii practicilor abuzive

[Cazul C-438/09 \(Dankowski\)](#) - Reglementare națională care interzice exercitarea dreptului de deducere a TVA

		<p>pentru servicii facturate de o persoana neinregistrata in scopuri de TVA</p> <p>Cazul C-385/09 (Nidera Handelscompagnie) - Reglementare națională care exclude dreptul de deducere a TVA pentru bunurile revândute înainte de înregistrarea persoanei in scopuri de TVA</p> <p>Cazul C-392/09, (Uzodaépítő)-Condiționarea exercitării dreptului de deducere a TVA aferente unor lucrări de construcții de rectificarea facturilor referitoare la operațiunile respective și de depunerea unei declarații suplimentare rectificative.</p> <p>Cazul C-395/09, (Oasis East) - Reglementare națională care exclude dreptul de deducere a taxei</p> <p>Cazul C-188/09 (Profaktor Kulesza, Frankowski, Józwiak, Orłowski) - Limitarea exercitării dreptului de deducere în cazul nerespectării unei formalități de înregistrare în contabilitate a vânzărilor efectuate</p> <p>Cazul C-368/09 (Pannon Gép Centrum) – Prevedere in legislatia națională care conditioneaza exercitarea dreptului de deducere de existenta unei informatii eronate inscrisa in factură</p> <p>Cazul C-74/08 (PARAT Automotive Cabrio) —Taxă aferentă achiziționării de echipamente subvenționate— Exercițarea dreptului de deducere — Excluderi prevăzute de o reglementare națională la momentul intrării în vigoare a Directivei a 6 a</p> <p>Cazul C-10/08 (Commission v Finland)- Impozitarea în Finlanda a vehiculelor de ocazie achiziționate din alte</p>
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Cazul [C-371/07](#) (Danfoss A/S și AstraZeneca A/S) - Prestări de servicii cu titlu gratuit efectuate de persoana impozabilă în alte scopuri decât pentru desfasurarea activității economice – Exercițarea dreptului de deducere

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Cazul [C-95/07](#) (Ecotrader)

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Cazul [C-439/04](#) (Axel Kittel) Deduction – Knowledge of fraud

			<p>Cazul C-184/04 (Uudenkaupungin kaupunki) Deduction – Adjustment of input tax</p> <p>Cazul C-243/03 (Commission – France) Deduction - Capital goods financed by subsidies</p> <p>Cazul C-204/03 (Commission – Spain) Deduction – Subsidies</p> <p>Cazul C-434/03 (P. Charles) Deduction – Private/business use</p> <p>Cazul C-465/03 (Kretztechnik) Deduction – Issue of shares</p> <p>Cazul C-376/02 (Goed Wonen) Deduction Changed legislation – Legitimate expectations – Legal certainty</p> <p>Cazul C-33/03 (Commission – UK) Deduction - Business use of employee's private car</p> <p>Cazul C-32/03 (I/S Fini H.) Taxable persons - End of business activities</p> <p>Cazul C-25/03 (HE (Hans U. Hundt-Eßwein) Deduction - Home office - Marital community</p> <p>Cazul C-137/02 (Faxworld) Deduction - Transfer of totality of assets</p> <p>Cazul C-17/01 (Walter Sudholz) Special measure</p> <p>Cazul C-305/01 (MKG-Kraftfahrzeuge-Factoring) Exemption - Factoring</p> <p>Cazul C-78/00 (Commission – Italy) Refund by way of Government bonds</p> <p>Cazul C-16/00 (Cibo Participations) Deduction - Holding company</p> <p>Cazul C-102/00 (Welthgrove) Economic activities -</p>
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			<p> Holding company Cazul C-150/99 (Stockholm Lindöpark) Exemption - Letting of immovable property -Golf Cazul C-142/99 (Floridienne, Berginvest)Deduction - Holding company - Dividend and interest Cazul C-136/99 (Société Monte Dei Paschi Di Siena) Refund to non-resident traders Cazul C-396/98 (Schloßstraße) Deduction - Changed legislation Cazul C-98/98 (Midland Bank) Deduction - Direct relationship with taxable supply Cazul C-400/98 (Brigitte Breitsohl) Deduction S Planned economic activities Cazul C-110/98 (Gabalfrisa) Economic activities - Conditional deduction Cazul C-43/96 (Commission – France) Deduction - Private use Cazul C-302/93 (Debouche) Refund of VAT to non- resident traders Cazul C-306/94 (Régie Dauphinoise) Deduction - Interest on treasury placements Cazul C-62/93 (BP Supergas) Exemption to submit tax returns – Petroleum sector Cazul C-4/94 (BLP) Deduction - Taxable use in next phase Cazul C-333/91 (Sofitam (Satam)) Deduction - Share dividends Cazul C-97/90 (Lennartz) Deduction – Adjustment – </p>
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